



State of Louisiana
Department of Revenue

Exemption Certificate

for purchases of certain trucks, trailers, and busses used in interstate commerce
under Louisiana Revised Statute 47:305.50(A)

Vehicle Identification Number (VIN)

Make, Year, Model

U.S. DOT Permit No. (if truck or trailer)

This certifies that the vehicle identified above is (mark one) ☐ a truck with a gross weight of 26,000 pounds or more, or ☐ a trailer to be used with such a truck, or ☐ a bus with a minimum gross vehicle weight of 26,000 pounds and a minimum passenger capacity of 35 persons to be used in commercial contract carrier service, as the term "contract carrier" is defined by R.S. 47:305.50(A)(1)(b). This truck, trailer, or bus purchased by the undersigned from:

Name _____

Address _____

will be used at least 80 percent of the time in interstate commerce in the commercial transportation of persons or property from one state of the United States to another state of the United States. The truck or trailer identified above will also be used exclusively in activities that are subject to the jurisdiction of the United States Department of Transportation. I, therefore, claim the exemption from sales or use tax payment provided by R.S. 47:305.50(A). I understand that any use of the property other than as stated above will subject the property to the applicable state and local sales or use tax, based on the lower of its cost or fair market value at the time of such other use.

Purchaser

Signature of Purchaser

Address

Title

City, State, ZIP

Date

Louisiana sales tax account number (if any)

This form is to be completed by an authorized buyer and presented to the Office of Motor Vehicles of the Department of Public Safety and Corrections, together with the buyer's application for vehicle title and registration. A separate certificate must be submitted for each vehicle. Persons registering eligible busses must accompany this form with copies of their contract carrier permits or certificates from the Federal Highway Administration.

The vehicle purchaser claiming this exemption will be contacted to confirm the actual percentage usage of the vehicle in interstate commerce. Therefore, auditable vehicle usage records must be maintained. Misuse of the exemption or this certificate by either the seller or the purchaser of a vehicle will subject either party to the civil and criminal penalties provided by law.

NOTE: The exemption provided by Revised Statute 47:305.50(A) may become partially or completely suspended by the Louisiana Legislature. It is incumbent upon the purchaser to be informed of the prevailing state sales tax rate and of any current suspension of the exemption.